

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of September 30, 2014 and 2013**

	<b>Current Annual Budget</b>	<b>Actual 9/30/14</b>	<b>Percent collected/ spent</b>	<b>Actual 9/30/13</b>	<b>Increase from year</b>	<b>Percent Increase (decrease) from prior fiscal year</b>
<b>Revenues</b>						
Property taxes	\$ 34,781,507	\$ 1,282,653	3.69%	\$ 1,656,732	\$ (374,079)	-22.58%
Fee in lieu of taxes	6,436,000	28,983	0.45%	-	28,983	0.00%
Licenses, fees and permits	2,614,800	555,228	21.23%	978,100	(422,872)	-43.23%
Fines, forfeitures and fees	8,683,833	1,635,831	18.84%	1,659,622	(23,791)	-1.43%
Interest income	50	4,189	8378.00%	2,908	1,281	44.05%
Intergovernmental - federal	201,924	1,716	0.85%	3,432	(1,716)	0.00%
Intergovernmental - state and local	6,912,887	9,637	0.14%	6,686	2,951	44.14%
Miscellaneous	353,240	99,396	28.14%	154,010	(54,614)	-35.46%
Fund Balance	1,601,350	-	0.00%	-	-	0.00%
Fund Balance - Elected Officials	-	-	-	-	-	0.00%
BCWS reimbursement for shared Supervisor Office	92,134	-	0.00%	-	-	0.00%
BCWS reimbursement for shared Human Resources	68,640	-	0.00%	-	-	0.00%
<b>Total revenues</b>	<b>61,746,365</b>	<b>3,617,633</b>	<b>5.86%</b>	<b>4,461,490</b>	<b>(843,857)</b>	<b>-18.91%</b>
<b>Expenditures</b>						
County Council						
Personnel	341,193	57,392	16.82%	53,275	4,117	7.73%
Operating	55,217	9,607	17.40%	9,028	579	6.41%
County Delegation						
Operating	27,042	13,127	48.54%	13,521	(394)	-2.91%
Master-in-Equity						
Personnel	245,637	46,805	19.05%	44,208	2,597	5.87%
Operating	8,077	3,069	38.00%	2,850	219	7.68%
Solicitor						
Personnel	1,235,459	225,867	18.28%	214,031	11,836	5.53%
Operating	124,571	25,610	20.56%	21,536	4,074	18.92%
Solicitor PTI (100% paid by program fees)						
Personnel	152,083	29,457	19.37%	27,699	1,758	6.35%
Operating	11,500	670	5.83%	2,507	(1,837)	-73.27%

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Solicitor Expungements (100% paid by program fees)						
Personnel	41,732	7,966	19.09%	7,619	347	4.55%
Magistrates						
Personnel	1,837,117	345,623	18.81%	330,018	15,605	4.73%
Operating	180,081	54,028	30.00%	57,470	(3,442)	-5.99%
Public Defender						
Operating	393,274	106,722	27.14%	54,378	52,344	96.26%
County Supervisor						
Personnel	372,413	72,247	19.40%	69,415	2,832	4.08%
Operating	30,840	5,144	16.68%	2,431	2,713	111.60%
Registration & Elections						
Personnel	250,511	42,102	16.81%	43,392	(1,290)	-2.97%
Operating	129,203	40,811	31.59%	32,795	8,016	24.44%
Board of Voter Registration						
Operating	16,060	3,325	20.70%	250	3,075	1230.00%
Election Expenses (poll workers)						
Personnel	129,770	4,858	3.74%	-	4,858	0.00%
Election Expenses Municipalities (100% reimbursed)						
Personnel	-	-		-	-	0.00%
Operating	-	478		56	422	0.00%
Human Resources						
Personnel	749,172	156,929	20.95%	123,435	33,494	27.13%
Operating	99,022	9,212	9.30%	8,716	496	5.69%
Legal						
Personnel	266,645	51,118	19.17%	49,404	1,714	3.47%
Operating	40,953	23,081	56.36%	7,431	15,650	210.60%

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Finance						
Personnel	397,239	69,335	17.45%	60,715	8,620	14.20%
Operating	225,472	69,667	30.90%	74,441	(4,774)	-6.41%
Real Property Services						
Personnel	941,862	164,793	17.50%	160,202	4,591	2.87%
Operating	119,285	50,969	42.73%	47,736	3,233	6.77%
Tax Collector						
Personnel	257,216	50,810	19.75%	36,764	14,046	38.21%
Operating	183,545	26,129	14.24%	5,661	20,468	361.56%
Forfeited Land Commission						
Operating	-	-		-	-	0.00%
Planning and Zoning						
Personnel	430,760	69,628	16.16%	65,352	4,276	6.54%
Operating	130,710	69,658	53.29%	62,624	7,034	11.23%
Capital Outlay		-			-	
Procurement						
Personnel	255,656	48,206	18.86%	46,492	1,714	3.69%
Operating	21,625	5,669	26.22%	9,823	(4,154)	-42.29%
Information Technology						
Personnel	1,765,551	306,966	17.39%	298,281	8,685	2.91%
Operating	489,629	121,686	24.85%	89,778	31,908	35.54%
Building & Code Enforcement						
Personnel	939,471	175,259	18.66%	176,305	(1,046)	-0.59%
Operating	398,280	110,480	27.74%	112,948	(2,468)	-2.19%
Permitting						
Personnel	257,887	49,646	19.25%	47,885	1,761	3.68%
Operating	-	-	0.00%	-	-	0.00%

(continued)

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Board of Assessment						
Personnel	12,893	2,379	18.45%	2,372	7	0.30%
Operating	1,030	171	16.60%	171	-	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	-	(728,003)		(667,057)	(60,946)	9.14%
Operating	24,960	26,116		76,107	(49,991)	0.00%
Capital	-	-		-	-	0.00%
Print Shop						
Operating	2,070	2,848	137.58%	1,693	1,155	68.22%
Facilities and Grounds (Public Buildings)						
Personnel	1,923,123	321,396	16.71%	317,134	4,262	1.34%
Operating	1,227,844	354,515	28.87%	326,807	27,708	8.48%
HR Services						
Personnel	699,178	108,705	15.55%	104,831	3,874	3.70%
Operating	46,826	1,026	2.19%	2,154	(1,128)	0.00%
Crime stoppers	2,850	2,850	100.00%	2,850	-	0.00%
Fire						
Operating	245,897	99,110	40.31%	100,744	(1,634)	-1.62%
Communications						
Personnel	1,326,527	249,458	18.81%	228,490	20,968	9.18%
Operating	24,065	4,894	20.34%	1,922	2,972	154.63%
Emergency medical services						
Personnel	4,431,455	848,116	19.14%	816,756	31,360	3.84%
Operating	809,809	163,539	20.19%	161,353	2,186	1.35%
Capital Outlay	134,000	-		-	-	0.00%
Operating transfers out	-	-		-	-	0.00%
Municipal EMS Contracts (FY14 first year)						
Operating	438,782	108,686	24.77%	58,598	50,088	0.00%

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Airport						
Personnel	96,416	18,700	19.40%	17,980	720	4.00%
Operating	259,916	69,683	26.81%	11,213	58,470	521.45%
Roads and Bridges						
Personnel	3,378,201	614,204	18.18%	590,690	23,514	3.98%
Operating	1,364,366	296,426	21.73%	312,646	(16,220)	-5.19%
Maintenance Garage						
Personnel	679,310	122,966	18.10%	124,645	(1,679)	-1.35%
Operating (includes work billed to other depts.)	(35,320)	(38,180)	108.10%	(24,081)	(14,099)	58.55%
Capital Outlay	-	-		\$ -	-	
Engineering						
Personnel	722,811	193,310	26.74%	78,123	115,187	147.44%
Operating	23,892	11,999	50.22%	5,843	6,156	105.36%
Motorpool						
Operating	11,075	1,050	9.48%	607	443	72.98%
Berkeley Museum	47,500	11,875	25.00%	11,875	-	0.00%
Health State	112,670	24,239	21.51%	24,344	(105)	-0.43%
Mosquito Abatement						
Personnel	390,627	63,837	16.34%	73,136	(9,299)	-12.71%
Operating	561,818	135,058	24.04%	241,810	(106,752)	-44.15%
Capital Outlay	-	-				
Veterans Services						
Personnel	152,562	28,687	18.80%	27,587	1,100	3.99%
Operating	17,278	3,148	18.22%	3,909	(761)	-19.47%
Social Services						
Operating	171,924	39,003	22.69%	38,835	168	0.43%

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Mental Health Operating	40,000	10,000	25.00%	-	10,000	0.00%
Berkeley Citizens Operating	28,500	7,125	25.00%	7,125	-	0.00%
Farm & Land Operating	8,650	8,650	100.00%	-	8,650	0.00%
Medically Indigent Operating	429,272	209,144	48.72%	229,165	(20,021)	-8.74%
Senior Citizens Operating	158,000	36,352	23.01%	35,560	792	2.23%
Berkeley County Rescue Squad	28,500	9,500	33.33%	9,500	-	0.00%
Santee Cooper Country	4,750	4,750	100.00%	4,750	-	0.00%
Regional Development Alliance	257,873	64,468	25.00%	74,812	(10,344)	0.00%
BCD Council of Governments	168,951	-	0.00%	42,238	(42,238)	0.00%
<b>Total expenditures</b>	<b>33,982,611</b>	<b>6,235,949</b>	<b>18.35%</b>	<b>5,947,709</b>	<b>288,240</b>	<b>4.85%</b>
<b>Elected Officials</b>						
Probate						
Personnel	464,966	106,931	23.00%	100,833	6,098	6.05%
Operating	36,917	5,378	14.57%	7,020	(1,642)	-23.39%
Clerk of Court						
Personnel	1,444,167	312,763	21.66%	295,675	17,088	5.78%
Operating	291,820	68,396	23.44%	68,172	224	0.33%
Other - (funded by Elected Official Fund Balance)	-	-	0.00%	-	-	0.00%

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Treasurer						
Personnel	470,745	108,076	22.96%	107,266	810	0.76%
Operating	178,145	81,906	45.98%	73,014	8,892	12.18%
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Auditor						
Personnel	607,095	141,938	23.38%	134,715	7,223	5.36%
Operating	103,100	25,947	25.17%	32,483	(6,536)	-20.12%
Register of Deeds						
Personnel	575,801	123,949	21.53%	121,284	2,665	2.20%
Operating	140,887	21,167	15.02%	32,941	(11,774)	-35.74%
Other - (funded by Elected Official Fund Balance)	-	100		149	(49)	-32.89%
Coroner						
Personnel	318,131	73,070	22.97%	70,534	2,536	3.60%
Operating	98,850	11,217	11.35%	17,485	(6,268)	-35.85%
Capital (funded by Elected Official Fund balance)	-	-		-	-	
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Sheriff						
Personnel	9,903,902	2,262,291	22.84%	2,128,100	134,191	6.31%
Operating	1,863,895	413,944	22.21%	402,994	10,950	2.72%
Capital	571,000	-		53,402	(53,402)	0.00%
Operating transfers out	-	-		-	-	0.00%
Detention Center						
Personnel	4,760,414	725,985	15.25%	761,035	(35,050)	-4.61%
Operating	1,611,876	379,638	23.55%	314,746	64,892	20.62%
<b>Total for elected officials</b>	<b>23,441,711</b>	<b>4,862,696</b>	<b>20.74%</b>	<b>4,721,848</b>	<b>140,848</b>	<b>2.98%</b>
<b>Total expenditures</b>	<b>57,424,322</b>	<b>11,098,645</b>		<b>10,669,557</b>	<b>429,088</b>	<b>4.02%</b>

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<b>Excess (deficiency) of revenues over expenditures</b>	<b>4,322,043</b>	<b>(7,481,012)</b>		<b>(6,208,067)</b>	<b>(1,272,945)</b>	<b>20.50%</b>
<b>Other financing sources (uses) (continued)</b>						
Reserve for contingency	(29,000)	-	0.00%	-	-	0.00%
Transfer from Economic Development	398,705	83,018	20.82%	88,994	(5,977)	-6.72%
Transfer from National Forest Funds	350,000	-	0.00%	-	-	0.00%
Transfer from State Accommodations	27,750	-	0.00%	-	-	0.00%
Transfer from County Accommodations	80,000	-	0.00%	(947)	947	-100.00%
Transfer from CI fund for Sheriff vehicle	-	-	0.00%	-	-	0.00%
Transfer to Emergency Preparedness	(376,562)	(61,013)	16.20%	(58,514)	(2,499)	4.27%
Transfer to Library	(3,014,713)	(641,992)	21.30%	(516,228)	(125,764)	24.36%
Transfer to GIS	(300,164)	(64,351)	21.44%	(62,076)	(2,275)	3.66%
Transfer to Trident Nursing Center	(375,000)	-	0.00%	-	-	0.00%
Transfer to Cypress Gardens	(801,339)	-	-	-	-	0.00%
Transfer to EMS grants	-	-	-	-	-	0.00%
Transfer to Victims Witness	(71,578)	-	-	-	-	0.00%
Transfer to Public Works Compound	-	-	-	-	-	0.00%
Transfer to St. Stephen Library	-	-	-	-	-	0.00%
Transfer to Solicitor JAG grant	(12,928)	-	0.00%	-	-	0.00%
Transfer to Solicitor JAG grant	(7,540)	-	0.00%	-	-	0.00%
Transfer to Sheriff SRO	(189,674)	-	0.00%	-	-	0.00%
<b>Total other financing sources (uses)</b>	<b>(4,322,043)</b>	<b>(684,338)</b>	<b>15.83%</b>	<b>(548,771)</b>	<b>(135,568)</b>	<b>24.70%</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ (8,165,351)</b>		<b>\$ (6,756,838)</b>	<b>\$ (1,408,513)</b>	

*Non Departmental Expenses explanation*

The negative amount shown in personnel is an accounting entry related to the recording of year end wages for the elected official offices. Elected official personnel figures are shown on a cash basis and all other county departments personnel services are shown on an accrual basis. Additionally, the expenditures include the

The \$26,116 is made up of 2 figures - the first is the IQM2 program the annual payment was \$24,960 . The additional \$1,156 are fees paid to the firm hired by County Council, Tax Management Associates, to audit the 4% assessed properties and is offset by property taxes.